



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 09-2006

Safeguarding Your Laptop Computer and Your Client Information

As CPA firms become increasingly mobile—audit teams, partners, consultants, as well as other employees of the firm all seem to be taking their computers with them when they leave the office—the theft of notebook computers (and the confidential and sensitive data they contain) is a growing problem.

The insurance industry estimates that more than 600,000 laptops are stolen every year and that there is a 1 in 10 chance of a notebook computer being stolen.

CPAs have always assured their clients that they take confidentiality seriously and that they take the necessary steps to safeguard client information, so what is your firm doing to prevent the loss or theft of laptop computers and the data they contain?

One of the simplest things to do is to prevent the theft of the laptop itself.

It is easy to believe that your computer will be safe if you leave it unattended for a few minutes. If you are not in an area that is secure or there is not someone you trust available to watch your computer for you, take it with you.

In addition, many laptops are stolen from parked cars; don't leave your computer in plain sight in your car.

Physical security devices such as lockdown cables are not foolproof, but they will make it harder for a thief to snatch your computer and disappear into the crowd.

Don't wait until a computer goes missing to think about what actions you should take. Develop a complete checklist now, including who should be notified, what they should be told, and how to comply with any applicable state reporting laws.

Be sure you have a complete list of equipment types and serial numbers to aid in identification if a computer is recovered.

Beyond simple physical measures, which are mostly the application of good common sense, there are some sophisticated electronic measures which you can put into place as well.

These fall into two broad categories, and both "kick in" after a computer has actually been lost or stolen.

The first is designed to safeguard the data on the machine, while the second helps recover a machine after it's been lost or stolen.

Safeguarding data when it is in unauthorized hands is a matter of controlling access and encrypting data.

Controlling access is a factor of strong password protections. Microsoft defines "strong" passwords as 14 characters or more and a combination of letters, numbers, and special characters with a mix of upper and lower case characters.

Laptop Security
Continued on page 4

THANKS!

The Board's first effort at on-line license renewal was an incredible success -- of the 16,657 licensees who renewed, 94.71% renewed on-line.

To the Board's knowledge, no other accountancy board in the US has had such a high number of on-line renewals in the first year it was made available to licensees.

Overall, the comments received by the Board from licensees regarding the on-line renewal process were positive. However, there is always room for improvement and the Board is working hard to make the on-line renewal process even better.

Thanks for making on-line license renewal such a great success!

www.nccpaboard.gov

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Disciplinary Actions

Paul Frederick Callaway, Jr., #16433
Greensboro, NC 08/21/2006

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 16433 as a Certified Public Accountant.
2. Respondent was engaged by a charter school to provide accounting services.
3. In a letter dated February 28, 2006, Respondent informed the charter school's Board of Directors that he had misappropriated funds belonging to the charter school which were intended solely for Federal payroll tax liabilities for the periods from 1999 through April of 2003. Respondent also acknowledged that there continued to be unpaid Federal payroll tax liabilities after April 2003 for the reason that there were insufficient funds in the checking account to clear them and that those checks are still being carried as outstanding.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)(d) and (e) and 21 NCAC 8N .0201, 8N .0203, and 8N .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Paul Frederick Callaway, Jr., is hereby permanently revoked.

John Edward Broyles, II, #28085
Irmo, SC 07/13/2006

Elizabeth Pruden George, #20274
Raleigh, NC 07/13/2006

Etim J. Udoh, #29680
Charlotte, NC 07/13/2006

THIS CAUSE coming before the Board on July 13, 2006, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b).
3. Respondent subsequently filed his annual firm registration with the Board in excess of 60 days but not more than 120 days from the annual firm registration.

CONCLUSIONS OF LAW

1. Respondent's failure to timely file the annual firm registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

BASED ON THE FOREGOING, the Board orders that:

1. Respondent shall pay a one hundred dollar (\$100.00) civil penalty.
2. Respondent's certificate shall be placed on conditional status for one year from the date this Order is approved.

Rule-Making Hearing

The results of the September 18, 2006, rule-making hearing will be published in the October issue of the *Activity Review*.

Address Changes

Pursuant to 21 NCAC 08J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

A "Notice of Address Change" form is printed on the back cover of the *Activity Review*. An address change form is available on the Board's web site, www.nccpaboard.gov.

Address changes may be mailed, faxed, or e-mailed to the Board.

Fax your address changes to (919) 733-4209.

E-mail your address changes to vanessia.w@nccpaboard.gov.

Board Meetings

October 23

November 20

December 18

Meetings of the Board are open to the public, except, when under State law, some portions may be closed to the public.

Meetings are held at the Board office at 1101 Oberlin Road, Suite 104, Raleigh, and begin at 10:00 a.m.

IRS Eases Reporting Burden on Corporations and Shareholders

In late May, the Internal Revenue Service announced new regulatory revisions that will reduce the reporting burden on corporations and shareholders while also making it easier for them to file their tax returns electronically.

The announcement is part of an ongoing effort by the IRS to remove impediments to e-file from its regulations.

In addition, the agency took the opportunity to review a number of regulations to simplify, clarify and eliminate a number of reporting requirements that unnecessarily added to the burden of corporations and shareholders.

"This is a win-win situation for businesses, shareholders and the IRS," said Commissioner Mark W. Everson. "Businesses and shareholders will be relieved of excessive reporting obligations that really no longer made sense while the IRS will still receive the information it needs for compliance. As a bonus, a number of roadblocks to IRS e-file also will be removed."

The changes apply to more than 20 regulations involving corporate and shareholder reporting requirements. A number of the revisions apply to rules

governing corporate transactions, such as transfers to a corporation, mergers, spin-offs or liquidations.

For example, Internal Revenue Code Section 351 covers transfers of property to corporations. The code section applies not only to transfers of property to large multi-national corporations but also to transfers of property to small corporations, such as those formed when a partnership or sole proprietorship opts to become a corporation.

The regulations for Section 351 imposed reporting requirements on anyone who owned a share of a company involved in a Section 351 transfer and on the company itself. Those reporting requirements involved 18 information items from shareholders and 20 information items from corporations.

The revised regulations will limit the Section 351 reporting requirement to only those stockholders who own either 5 percent or more of a public company or 1 percent or more of a privately held company – drastically reducing the number of stockholders who must file a report. Also, the revised regulations will reduce the reportable information to four

items: The name and employer identification of the company, the date of the asset transfer, the fair market value and basis of the assets transferred, and the date of any IRS private letter ruling.

In this example, the IRS still would receive information to help determine compliance, but the amount of information, and burden on taxpayers, would be greatly reduced. It also would provide a more realistic reporting requirement for shareholders. Indeed, many shareholders will have no reporting requirement at all.

The revised regulations also eliminate several requirements for taxpayers to provide their signatures, allowing more taxpayers to file their returns electronically.

Most large corporations and tax-exempt organizations are now required to file their tax returns electronically.

The popularity of IRS e-file is increasing, particularly among individual taxpayers. So far this year, more than 70 million out of 124 million taxpayers have filed their Form 1040 electronically, a new record for the 20 year old electronic filing program.

Uniform CPA Examination Statistics

April 2004 - May 2006

In figures provided to the Board by the National Association of State Boards of Accountancy (NASBA), North Carolina candidates are passing sections of the Uniform CPA Examination at a rate higher than the national average. The chart below compares the national pass rate to the North Carolina pass rate for each section of the Exam.

Section	National Pass Rate	NC Pass Rate
AUD	42.79%	49.53%
BEC	43.82%	51.95%
FAR	42.58%	46.76%
REG	40.66%	50.24%

Cherry Picking Sarbanes-Oxley: Provisions that Deserve a Second Look

Richard S. Savich, the president of ABKO Consulting in Bermuda Dunes, CA, and a member of the accounting and finance department faculty at California State University in San Bernardino, has written an article, "Cherry Picking Sarbanes-Oxley: Provisions that Deserve a Second Look."

The article, which was published in the June 2006 *Journal of Accountancy*, discusses how private companies and not-for-profit organizations can benefit from adopting some of the requirements of Sarbanes-Oxley as best practices.

Laptop Security

Applying these passwords to your Windows login will make it more difficult for a casual thief to log in as “you,” thereby gaining access to your “My Documents” folders.

A casual thief is probably more interested in the hardware than the data and will be looking for a quick resale.

A determined intruder, looking for the data itself, will take more deterrence than Windows passwords.

Here you will need to encrypt the data itself. Encryption can occur at the file and folder level, or an entire drive.

While Microsoft provides a form of encryption through Windows Encrypted File Service (EFS), that encryption is keyed to your user login.

If the intruder is able to login as “you,” he or she has access to your data even if it is encrypted with EFS.

Therefore, most firms who go this route will seek a third party product which relies on encryption techniques

above and beyond the Windows operating system.

CPAs using encryption technology need assurances that application databases such as tax, audit automation, and time and billing will operate correctly from encrypted disks or folders.

The major software vendors test their products under a variety of scenarios and will be able to advise their customers of encryption solutions which are fully compatible with their products.

While encryption strategies will help safeguard the data on a lost or stolen notebook computer, they do nothing to help recover the missing machine.

Fortunately, there is a class of products which do just that--these products require an additional password to achieve normal operation.

If the computer is used without the proper credential, the software “phones home” to a security number which can then begin to trace the computer through its Internet address and alert both the user and law enforcement agencies.

This is not an issue you can address once and have solved forever. Threats will change, risks will change, and requirements will change. Be sure your plans, your people, and your processes change along with them. Conduct periodic training updates, ensure software is kept up to date with the latest versions, and keep your emergency reaction checklists current.

You should be looking for a variety of tools: physical security aids, encryption solutions, and recovery aids. Of the many available, one will be right for you and your firm. Weigh the cost of their acquisition with the potential cost of dealing with large amounts of lost data and this quickly looks like a good investment.

If you haven’t yet experienced the loss of a computer full of sensitive and confidential data, you are living on borrowed time. Plan ahead now to minimize the risk, reduce your exposure, and enhance your chances of recovery. Manage your risks through proactive strategies. Let good planning reduce the need for good luck.

Certificates Issued

At its August 21, 2006, meeting, the Board approved the following applications for licensure:

Tamara Jean Alexander	Christine Elizabeth Harris	Robynn Renee Rutledge
Swati C. Amin	Susan K. Harris	Jonathan L. Schwartz
Darlana J. Armpriester	Brandon Shiro Higashi	Vanashree Rajesh Selukar
Wendy Musick Brewer	Tina Renee Honeycutt	Terri Ann Simmons
Kimberly Renee Carland	Matthew Clark Huneycutt	Charles John Skender
Amy Marie Cline	Bernarda Jackson	Todd M. Slaby
Hope Dare Colon	Petrina J. Johnson	Amy Kane Slusher
Robert Joseph Dermody, Jr.	Justin Warren Jones	Logan Taylor Slusher
Lisa Thompson Dickinson	April Nicole Keller	Erica Little Smith
Benjamin James Dilks	Sherry Pesta Kelley	Kellie Michelle Smith
Julie L. Duriga	Margaret Joann Kreisman	Leigh Batten Spencer
Jennifer Yount Eckard	David William Lucas, II	Kristin E. Spiess
Jamie L. Engel	Jerold Joseph Mammano	Kara Summers Steele
David Taylor Enick	Michael Scott McCrary	William Gregory Stiehl
Shelton Martin Ennis	Michael Thomas McIntyre	Jeffery Doran Stover
Robert Frederick Enticott	Annalee Marin Moore	Todd English Wade
Michael Scott Fedyshyn	Kristy M. Moore	William Lawton Wells
Frank Edward Fee, III	Nancy Kesmodel O’Neill	Delano McGlenn White, Jr.
Mark Lawrence Foster	Michelle L. Pierce	Beth R. Worrell
Celeste R. Garcia	Todd E. Rankin	Li Xu
Keith Francis Hansen	Levon Boone Reese	

PCAOB Issues Audit Practice Alert Regarding Timing and Accounting for Stock Option Grants

The Public Company Accounting Oversight Board (PCAOB) recently issued an Audit Practice Alert, "Matters Relating to Timing and Accounting for Options Grants."

The Alert, which was prompted by recent reports and disclosures about issuer practices related to the granting of stock options, including the "back-dating" of such grants, is part of an initiative to publish Audit Practice Alerts issued by the PCAOB staff.

These alerts will highlight new, emerging, or otherwise noteworthy circumstances that may affect how auditors conduct audits under the existing requirements of PCAOB standards and relevant laws.

These reports and disclosures indicate that some issuers' actual practices in granting options might not have been consistent with the manner in which these transactions were initially recorded and disclosed.

Some issuers have announced re-statements of previously issued financial statements as a result of these practices.

In addition, some of these practices could result in legal and other contingencies that may require recognition of additional expense or disclosure in financial statements.

The alert advises auditors that these practices may have implications for audits of financial statements or of internal control over financial reporting and discusses factors that may be relevant in assessing the risks related to these matters.

The practice alerts will generally be prepared by the PCAOB's Office of Research and Analysis, working in conjunction with the PCAOB's Office of the Chief Auditor.

Audit Practice Alerts will be posted to the PCAOB's web site, www.pcaobus.org. In addition, the PCAOB will transmit Audit Practice Alerts to registered public accounting firms by e-mail whenever possible.

Accountancy Law Course Provider Removed from CPE Sponsor Registry

At its August 21, 2006, meeting, the North Carolina State Board of CPA Examiners removed Highland Publishing Company from the Board's CPE Sponsor Registry for failure to comply with the CPE sponsor agreement.

Highland Publishing Company's eight hour self-study course, "North Carolina Accountancy Ethics," was used by individuals applying for a North Carolina CPA license and by individuals applying for reinstatement or reissuance of their CPA certificate.

The Board determined that a "North Carolina Accountancy Ethics," course purchased from Highland

Publishing Company prior to September 1, 2006, will be accepted for licensure purposes.

A "North Carolina Accountancy Ethics," course purchased from Highland Publishing Company after August 31, 2006, will not be accepted for licensure purposes.

If you have questions regarding Highland Publishing Company or its accountancy law course, please contact Buck Winslow, the Board's Licensing manager, by telephone at (919) 733-1421 or by e-mail at buckw@nccpaboard.gov.

Reclassifications

Reinstatements

08/21/06	Peter William Burroughs	#22939
08/21/06	Michelle Lynn Eckmann	#27338
08/21/06	Cynthia Ann Frey	#24151
08/21/06	Michael Wayne Hilliard	#10834
08/21/06	Olivia Jahnsen Jones	#19240
08/21/06	Roger Michael Jones	#20480
08/21/06	Dena Roberts Jordan	#14608
08/21/06	Arica NaJean Twiddy McCord	#30390
08/21/06	Jill Grosso Miles	#29162
08/21/06	Kimberly Jo Miles	#21736
08/21/06	Headen Bynum Thomas	#13616
08/21/06	Robin Lynne Wells	#25017
08/21/06	Danny Bruce West	#12287

Reissuance

08/21/06	Elsa Teotia	#28688
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Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 08A .0301(b)(23)].

08/21/06	George Davis Harris	Knoxville, TN
08/21/06	Betty Turner Hunter	Charlotte, NC
08/21/06	Robert Speight Melton, Jr.	Overland Park, KS
08/21/06	Burton Kellock Myers, Jr.	Southport, NC
08/21/06	John Joseph Smith, Jr.	Asheville, NC

Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b).

07/03/2006

Marie Sobral Codinha
Alan Keith Greene
Jane Hutton Gregory
Golda Young Harrington
April Holt Henighan
Mitchell Chandler Kane
Thomas Scott Kummer
Ung Chiew Law
Robert Calvin Rice, Jr.
Margaret Susan Smith
Sharon Yeary Williams
Mei Sheung Yeung

PORTUGAL
Wilkesboro, NC
Asheville, NC
Salisbury, NC
Fort Mill, SC
Raleigh, NC
Atlanta, GA
TAIWAN
Charlotte, NC
Danville, IN
Alcoa, TN
TAIWAN

07/12/2006

Alice Elizabeth Bell
Linda Carolyn Bowen
Lori R. Callaway
Burton Heyward Calvert, Jr.
Celeste Donald Capretta
John Clyde Ellis
Gabriel Richard Goold
David Neal Jones
Thomas J. Kester
David W. McKinney
James Samuel Parker
Mila Petkova Petrova
Preston Douglas Reynolds, Jr.

Frisco, TX
Chapel Hill, NC
Columbia, SC
Dallas, TX
Ocean Isle Beach, NC
New York, NY
Pompano Beach, FL
Cary, NC
Greenville, SC
Superior, CO
Matthews, NC
Princeton, NJ
Winterville, NC

07/05/2006

Stephanie Vorwig Crone
Telsie Lamie Haga

Atlanta, GA
Asheboro, NC

07/06/2006

Jennifer Lynn Coats
George Lafayette Collins
John J. Fenton
Terry Wayne Mallard
Arica NaJean Twiddy McCord
Roy T. Van Brunt

Wilkesboro, NC
Jacksonville, NC
Atlanta, GA
Canton, GA
Mebane, NC
Washington, DC

07/13/2006

George Henry Bourgeois, Jr.
Russell J. Gudorf
William Kelly Nicrosi, II
Cynthia Lynn Pelzek
Gary Robert Sessions
Edward Harris Tinsley, Jr.

Raleigh, NC
Greensboro, NC
Birmingham, AL
Charleston, SC
Charlotte, NC
Hartsville, SC

07/14/2006

Brian Thomas Atkinson
Gary Scott Cline
Jayle Annette Cline
Lee F. Fritts
Diane Turley Grich
Ronnie Darrell Hatley
Layne Homeister Kottmeier
Donna Lee Lineberry
Kenneth Eliot Lipner
Ronald Eugene McKinney
H. Phillip Moore, Jr.
D. Roger Nanney
Michael Anthony Patrick
Katherine Ann Scofield
Terence B. Stanaland
Earl McManaway Yandle, Jr.

Charlotte, NC
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Kailua-Kona, HI
Roswell, GA
Franklin, TN
Faith, NC
Littleton, CO
Orange, CA
Great Neck, NY
Greensboro, NC
Atlanta, GA
Dallas, TX
Tega Cay, SC
New York, NY
Greensboro, NC
Matthews, NC

07/07/2006

Deborah Hoadley Balduff
Marcie Hartner Blong
Peter Martin Ebner
Barbara Ann Gillis-Elliott
Dana L. McCall
Kristen Ann Moore
Tracey L. Rogers
Michael John Smith
Robin Lynne Wells

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Mint Hill, NC
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Stone Mountain, GA
Matthews, NC
North Liberty, IA
Charlotte, NC
Santa Barbara, CA
Raleigh, NC

07/10/2006

Bertrand Morley Emerson, II
Georgetta H. Gannon
Richard Love Jensen

Owings Mills, MD
Mt Sterling, KY
Salt Lake City, UT

07/11/2006

Ann Marie DiGiano
Ralph Charles Johnson
Godfrey Grey Little
Paul Wesley Mashburn
Jean E. Sickels
Walter Alan Stewart
Jodie B. Vinson
Tricia Audrey Williams
Ray Leon Williamson
Linwood Pharr Windley

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Atlanta, GA
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Charlotte, NC
Columbia, SC
Roanoke, VA

07/17/2006

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Sabine K. Claster
Kenneth Scott Grassmyer
Chris George Peterson
Warren Louis Tedder
William Wieners

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Buford, GA
Snellville, GA
Southfield, MI
Orlando, FL
Winston-Salem, NC

07/18/2006

J. Tim Freeman
Thomas W. Grunder
Christy Ann Toland

Tarboro, NC
Charlotte, NC
High Point, NC

Continued

07/19/2006

Alton Harrison Cobb, Jr.

Tarboro, NC

07/20/2006

Bradley Joel Brown
Thomas Patrick Dunleavy
William Dunford Harrison
Daniel Francis Hayes
Duane Michael Hirsch
John Davis Long
Yueh-Mei (Meg) Lu
William Eldon Russ

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Elizabeth City, NC
Philadelphia, PA
Houston, TX
Severna Park, MD
Cary, NC
Louisville, KY

07/21/2006

John Louis Guglielmetti
Richard T. Guilfoyle
Robert Hudson
Kelly Dawn Newcomb
Jennifer Ann Smith
Alan Scott Wilson

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Lake Success, NY
Brown Summit, NC
St. Paul, MN
Alpharetta, GA
Sarasota, FL

07/24/2006

Margaret J. Bassani
Christine Maria Bean
Camille Blommer
Philip E. Braxton
Lynn Salisbury Bright
Lawrence Ray Crews
Donald Kenneth Murphy
Ronald Joseph Penner

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Sarasota, FL
Greensboro, NC
Huntersville, NC
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Salt Lake City, UT

07/25/2006

Benjamin Marvin Gillikin, Jr.
Charles W. Harvey, Jr.
Maurice Anthony Lasher
Victoria Irene McDonald
James Harkey Patterson
Kerry Lee Watson

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Macon, GA
Asheville, NC
Denver, NC
Charlotte, NC
Bradford, MA

07/26/2006

Lynda Moore Butler
Pui Ha Cheng
Damon Anson Ficklin
Valerie Taylor Jackson
Thomas Edward Quinn
Gary Howard Smith
Donald Lilton Umphlett
Lewis Shelton Woodson, III

Richmond, VA
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Charlotte, NC
Atlanta, GA
Atlanta, GA
Corapeake, NC
Seattle, WA

07/27/2006

Shaun Martin Bawden
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MaryLou Dietz
James Dawson Hudson
Steven Talmadge Kirkman
Jean Ann McKenna Palmer
Amy D. Millsaps
Daniel T. Reagan
Sidney Elizabeth Small
Jeanne Summers
William Warfield Winters

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Shallotte, NC
Pleasant Hill, CA
Lenoir City, TN
Kitty Hawk, NC
Purcellville, VA
Troutman, NC
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New York, NY
Jupiter, FL
Raleigh, NC

07/28/2006

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Allegra Davis
Leslie Ann Elza
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Dale C. Goerne
Jeffrey Ragin Hause
Gretchen A. Hefner
William Frank James, Jr.
Clayton Maurice Snook
Michele Hill Stepp
Mark Edward Trivette

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Richmond, VA
Charlotte, NC
Matthews, NC
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East Hampton, CT
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07/31/2006

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Paul Tripp Davies
Robert Terry Drakeford
John Timothy Flood
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Heather Leigh Gourley
John Edward Harper, Sr.
Frederick Schipman Johnston
William Kenneth Lenhart
Wren Maureen Mitchell
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Rowlett, TX
Florence, SC
New York, NY
Siler City, NC
Atlanta, GA
New York, NY
Virginia Beach, VA
Florence, SC
Edisto Beach, SC
Mt Pleasant, SC
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08/01/2006

Anjali Das Arnold
Ronnie Gray Ashby
Margaret Arnold Baehren
John A. Beatty Jr.
Needham Broughton Correll, III
Charles G. Dalch
Michelle Anne Dougherty
Mark Vernal Erickson
Lois Marie Eure
Heyward Hydrick Harden
Rachel Ann Locus
Donald Leo Fruehauf McAvoy, Jr.
Jill Church McMahon
Glen Paul Pinkston
Deborah Lea Quinn
Robert Matthew Quinn
Allison Canner Ray
Harold Van Wyk
David Andrew Vienneau
Danny Bruce West
Donald Lynn Williams
Murray Dennis Wood

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Tupelo, MS
Toledo, OH
Fort Collins, CO
Winston-Salem, NC
Wilton, CT
Chicago, IL
Salt Lake City, UT
Raleigh, NC
Winnsboro, SC
Washington, DC
Windermere, FL
Raleigh, NC
Norman, OK
Asheville, NC
Carmel, IN
Greensboro, NC
Fleetwood, NC
New Orleans, LA
Garner, NC
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08/02/2006

Dimple Dhutia Bhatia
Tammy Kay Bolz Bridges

Plano, TX
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Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. Fax () _____ E-mail Address _____
Signature _____ Date _____

Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 08J .0107.